

had felt all the evils thereof; and wh

provisions were inspired in that instrument, that State should emit bills of credit, nor make anything of gold and silver a tender in payment of debts, and coining of money was given to the general government; they believed they had provided for a hard money currency, against the evils of a depreciated one; but the provisions were nullified when the courts held that States had power to charter banks, with authority to issue and circulate notes as money. It is now too

[illegible]

those on the Pacific coast within about six weeks, with rare exceptions. Their disbursement and encumbrance accounts are rendered quarterly, and it is intended to have them settled within the succeeding quarter. The

ment is resulting from their aptitudinal and retention of the accounts manifest themselves more and more from the test of experience; accounting is better understood, the accounts in better form; the vouchers more correctly taken, with fewer improper items, less trouble, and take less time in their adjustment. It is believed that this course and method of instruction

could be rendered monthly with advantage to the business of the ports and the finances of the country, a monthly accounts might be advantageous y required all branches of the public service. All officers and disbursing agents are required to keep a book of account record in it all money and property received, all money and property disbursed, and take proper vouchers for the same, and disbursing officers of

to send monthly statements of their expenditures. The monthly account would be a transcript of this book, showing the amount received, the amount disbursed, with the balance on hand for the succeeding month, and could be as easily rendered at the end of each month as at the end of the quarter, and as readily transcribed as the original.

sent with the vouchers by mail, or otherwise, to the proper department; and, if the originals were taken duplicate, and one set accompany the account and the other retained with the account book, there could be difficulty in supplying a lost account or voucher. Monthly accounts would be better for the disbursing officer or agent, as he would be compelled at the close of the month to close his cash and property account, and the business of the succeeding month, and procure

vouchers when the disbursements were made; he should make any improper disbursements, the responsibility would be able at once to apply the correction before the error was extended. The distrust which would necessarily become better acquainted with the duties assigned to them, and in all respects better discharge the duties, whilst the adjuster would take less of the duties, whilst the accounting officer would have more of the duties, whilst the accountants would have less of the duties, whilst the accountants would render the accounts regularly as required by law regulations, and to accompany the accounts with proper vouchers; and the greatest loss to the treasury

the insolvency of such disbursing officers and agents the arrangements of nearly \$23,000,000 in the accounts of the offices of the six Auditors attest this. Authorities should be required to require and enforce monthly audits and settlements. It will take less labor and require less time to settle monthly than to settle quarterly accounts, give greater safety, and secure more economy in the disbursements.

It will be seen, by reference to the circulars of the Department, that efforts have been made, and are being made, to have the accounts at all the numerous kept upon the same uniform principle, and the same forms and routine for the entry of goods at all the por-

With the use of advantage of warehousing, exportation and transportation. The collector, in practice, rendered no account of the goods in warehouse until they were entered for consumption and duties paid, while the receipts appeared in the monthly account of duties received. They have been required to render account of goods in warehouse at the close of each month. To statement No. 35, rendered of goods in warehouse at the Atlantic and Internal Ports on the 1st of July, 1880.

These goods in warehouse to the amount of \$21,549.40 on which there were duties unpaid; to the amount of \$21,549.40; also the merchandise entered for consumption at warehouse transportation and exportation during that month, with the duties on the same; the second part of said statement gives the balance for the month of August. The department will, in due time, have the data to exhibit the monthly operations during the fiscal year.

The revenue laws consist of various acts of Congress, enacted during a period of near seventy years with conflicting and inconsistent provisions, sometimes with and sometimes without repealing clause. There have been judicial constructions of some of these acts, and constructions by the department, in form of circulars, of most of them, and these circulars are to be guided in the absence of the acts.

of these circulars, and find from them a systematic rule of action for all the cases arising under them. Under a resolution of the Senate, the department caused revision of these revenue laws to be prepared and laid before the last Congress; it was printed by their order, only the chapter relating to passenger ships was passed upon by Congress. If the Congress corrected and passed the other chapters, it was intended to have

revised the circulars issued by the department, and made them consistent with the act of revision. If it has been done, the revenue laws would have been better understood by the officers of the customs and by the importers, with advantage to the system and the revenue. This revision is recommended to the favorable consideration of Congress, with the hope they will see the propriety of considering the subject, and passing the act, with such amendments, and ability.

The report No. 52, of Captain A. H. Bowman, engineer in charge of the construction and repair of buildings, under authority of the Treasury Department, gives in detail all necessary information to place before Congress—the progress made since my last report, and the condition of the several works up to the 30th September, 1936. The effort is being made to have all the work done with

work done with the best materials, and in the best manner the appropriations will allow, and as near fire and chief proof as possible, with provision for warming and ventilation. Iron beams and girders, with brick arches or the floors, iron sash-frames and window-blinds for the windows, with galvanized iron roofs, constitute part of the plans of these buildings. The success that has attended the use of iron in the construction of fire-proof buildings, has induced its more extended application.

on to building purposes, and might justify Congress in recognizing iron as one of the materials to be used in the exterior of hospitals, custom-houses, &c., when suitably located. The report is accompanied with a list of the custom-houses purchased and those built and those appropriated for by Congress; also, a similar list of the marine hospitals; and there are estimates for constructing the custom-houses at New Orleans and Charles on, under construction, by the date, nearly

The report of William M. George, who, under the authority of the department, visited the several marine hospitals during the past summer, gives much valuable information upon the subject; and table No. 33, made out from the hospital returns, exhibits the number of sick sailors who have received the benefit of the hospital fund, and the pro rata expense at each. It seems to unquestionable that hospitals have been, and are to be, conducted on the same basis as the hospitals for the

where such sailors could have been as well and more economically provided for under contracts with local hospitals and individuals, as now done at the cities of New York, Philadelphia, and some other places. The collectors at the several ports where there are hospitals under the directions of the department, superintend the hospitals, and their supply, and the care taken of the sick; and, where the United States has

hospitals, make contracts with local hospitals with individuals, and superintend them in the same way they superintend the marine hospitals of the United States. The contracts with local hospitals and individuals are to furnish everything necessary for their care, comfort, support, and medical treatment of the sick at so much per capita. It is recommended to the consideration of Congress, whether the contract system might not be advantageously

to many places where the United States have hospitals, allowing the contractor the use of the hospital, with the right to the United States terminate the contract at will, on the report of the collector of the port, or some other visitor appointed by the Secretary of the Treasury. If Congress should recommend an extension of the contract system, there should be a law providing for the table showing the expenses of the collector.

The Coast Survey continues to progress favorably under the management of the superintendent in charge, and the appropriations appear to be carefully and economically applied. The work is again recommended for the continued favorable consideration of Congress in order that the fullest and most reliable information

The report No. 54, with the accompanying documents, will give the operations of the Light-house Board since the last report, with the present condition of the work in their charge, and affords satisfactory evidence of the same.

tion and ability given to the service conformed to its report and documents are more voluminous than could be desired, but the magnitude of the service, and its great interest to the commercial world, has prevented its abridgment. It is again recommended to the continued favorable consideration of Congress, on account of the facilities afforded to commerce and navigation.

The report, on the supervising inspectors' accounts, under the act of the 30th of August, 1852, and a letter of Wm. M. Gouge, the agent of the department charged with collecting information upon the subject, and attending the meetings of the board, marked No. 1, accompany this report. The attention of Congress is again called to the operation of the act, assisted in the reports, and in the report of the supervisors for the last year, and the letter of Mr. Gouge which accom-

tioned. There can be no question but that the operations of the act have been beneficial, and might be made more so, by a more energetic and uniform enforcement of its provisions, and by extending the same to the Pacific coast. The law requires some modifications, amendments, and additions, as recommended to the Congress, and should be placed under the direction and control of one of the executive departments; with which, the necessary and proper direction and con-

Which is respectfully submitted.

JAMES GUTHRIE,  
Secretary of the Treasury.

The President pro tem. of the Senate.

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# REMOVAL.

**WE HAVE REMOVED TO NO**  
558 MAIN STREET, bet. Second and Th rd.  
no27 DUMESNIL, BELL & CO.  
**PARMELE & BRO.,**  
**COMMISSION MERCHANTS**

New Orleans. Advances made on consignments  
at the above address by  
de? DUMESNIL, BELL & CO.  
DUMESNIL, MURDOCK & CO.,  
COMMISSION MERCHANTS  
New York. Advances made on consignments

above house by  
de7 DUMESNIL, RELL & CO., 558 Main street.  
**SHOULDERS OUT OF SALT. 1,100**  
in store and for sale by  
de29 DUMESNIL, BELL & CO.  
**SARDINES.**

1,000  $\frac{1}{2}$  boxes Gilleanx;  
1,000  $\frac{1}{2}$  do do; for sale by  
dell FORD & MORRIS.

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**TARCH. 100 BOXES LA BOI**  
teaux for sale at manufacturer's price by  
jae A. RAWSON & CO.

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## AUCTION SALES.

BY T. ANDERSON & CO.  
 Casimires, Satinets, Pilot Cloth, Flannels,  
 Woollen Hosiery, Boots and Shoes, Silk  
 Goods, Canton Flannels.  
**ON THURSDAY, 17TH INST.**  
 commencing at 5 o'clock A.M. we will sell, &c.,  
 the following quantities of—  
**CASIMIRES, SATINETES.**  
 An assortment of fine and medium Casimires, Pilot  
 Cloth and Satinets.  
**FLANNELS.**  
 Will be offered, an assortment of 4 1/2, 7 1/2, and 10-inch  
 wide and yard wide, a variety of twisted  
 wool Flannels together with a small lot of white De-  
 laire.  
**WOOL HALF HOSE.**  
 A dozen men's heavy Woolen Half Hose.  
**SHOES AND STOCKS.**  
 An invoice just received from manufacturers, con-  
 sisting of men's kip Broguans, youths' calf and kip Bro-  
 guans, youths' and men's black lace Boots; we-  
 g's goat and enameled Buckskins.  
**SILK GOODS.**  
 A small lot of Italian Silk, Canton Silk, and Gen-  
 uine Italian Silk Grapes; Alpaca Lustres.

**CANTON FLANNELS.**  
Yarns bleached and unbleached Canton Flannels.  
T. ANDERSON & CO., Auctioneers.

**BYS G. HENRY & CO.**  
Special Sale, by order of Assignee. Good second-  
hand Furniture, Carpets, and Rockaway  
and Harness, at Auction.

**THURSDAY MORNING NEXT,**  
Jan. 17, at 10 o'clock, we will sell, at Auction  
as a general assortment of goods, well selected  
second-hand Furniture, consisting of mahogany hair  
bedsteads, washstands, Chamber, Toilet Bureau,  
Chests, Trunks, Bedsteads, and Bedding, Carpets,  
Chairs, Wardrobes, Ice Chests, Cooking Stove,  
&c. &c. &c. at 12 o'clock, in front of Auction Rooms, one Rock-  
away and Harness.

This is a good lot of Furniture, and will be sold  
out reserve for cash, by order of assignee.

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Special attention is called to this sale. Most of the goods are new and of a very positive order. See them out at this sale. Dealers and families will find their interest at this sale.

Terms cash.

**G. C. SPENCER, Auctioneer.**

**BY C. C. SPENCER.**

André Parlor and Chamber Furniture, Velvet Tapestry Carpets, Mirrors, and fine China Ware, at a private residence,  
**AT AUCTION**

**ON THURSDAY MORNING, JAN.**  
**17, at 10 o'clock, will be sold, at the residence of**  
**M. Hopkins, on the northeast corner of Broad-**  
**way and 10th Street, a large quantity of household**  
**furniture (manufactured in this city and but little**  
**used), including:**  
**1, Divan, and Couch, of super malagasy hair mat-**  
**ting, with cushions, and 2, large French leather**  
**Chairs and 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17,**  
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out of a private residence.  
 Any person desiring to purchase the  
 The Furniture is of excellent quality, have on in  
 a short time, and will positively be sold, as Mr.  
 Terms cash.  
 C. C. SPENCER, Auctioneer.  
 AUCTION SALES.  
 BY THOS. ANDERSON & CO.,  
 BETWEEN FIFTH AND SIXTH, COUNTESS, ST.  
 THE ATTENTION OF DEALERS  
 respectfully invited to our Regular Auction  
 commencing on each day at 10 o'clock, A. M.  
 will be a general assortment of Dry Goods,  
 shoes, trunks, &c.  
 See our special advertisement for each day's  
 sale.  
 J. W. CASH, day  
 T. ANDERSON & CO.,  
 Auctioneers.  
 Nashville and Frankfort Railroad.

**ORDER OF THE BOARD OF**  
Directors, on and after February 1, 1906, all Pass-  
es will be required to exhibit their tickets before al-  
lowing them to enter the fair grounds. The Com-  
missioners of the fair, and the Board of Directors, at the  
same time, and in the event that they should be  
found guilty of such acts, they will be charged at the rate of  
one dollar per mile traveled. J. S. CLEMENT, Secy. of the  
Superintendent L. and F. R. R.

**STRAY NOTICE.**  
**TAKEN UP AS STRAYS,**  
at the farm of Newton H. Gaze, on the Dun-  
stable side of the road, in the town of Lenville, in  
this county, one white mare, four 15 hands  
valued by me at \$150; one sorrel Mare, right hind  
leg lame, valued by me at \$100; one white Mare, six  
years or thereabouts old, near to 14 hands high; a sor-  
rel Mare, with said sorrel Mare, last spring's foal, and  
Colt valued by me at \$150.

Under my hand and seal of the 15th day of January, 1906;  
J. S. CLEMENT, J. P. C.

**DISSEMINATION.**

**THE FIRM OF BLOCK & GEHER**  
this day dissolved by mutual consent. L. Block  
disposed of his interest to A. Geher, who will  
continue to operate the business under the name  
of the late firm in liquidation. All persons in-  
debted to said firm must call and settle before  
February 1st, next, at the residence of the di-  
rector.

JANUARY 14, 1896—ajdw

L. BLOCK,  
Director.

A. GEHER.

**THE SHAVING SOAP.**  
**VROOM & FOWLER'S**  
**Satin Oil Military Shaving Soap.**

**ADMITTED BY THE THOU-**  
sands who have used it during the past twelve years  
as being anything ever introduced into this branch of  
the shaving soap trade. It is made from the finest  
materials and contains no lye or other injurious ma-  
terials. It is sold in boxes of one dozen each, and  
under a BOKS. The form is convenient, it is sear-  
fined, and will prove a copious and persuna-  
ble lather. It is also good for the skin, keeps the  
smooth and healthy. None genuine without  
the name Vroom & Fowler's on the wrapper.

For sale in this city by H. W. Moore and S. Williams.

and Smith. In New York by the principal  
 houses and drug, etc., by  
 B. VROOM, successor  
 to S. Fowler, 72 Cherry st. New York. Jalsd am

**WAKEN UP AS STRAYS, BY**  
 John C. and Fred Rudy of J. ferson county,  
 and the  
**WOW COWS, to-wit:** *Umw* will and *ron* Cow  
 with a  
 to be eight years, and under the  
 the red Cow, with white face, bared in both horns,  
 January, 1886, by

C. C. OLDFHAM, J. P. J. C.

**Approved Order of Red Men.**  
**KENTUCKY TRIBE NO. 4.,**  
 O. E. of E. M., kindly let Council fire at their  
 Sleep of each Seven, Sun, and the Council Fire  
 Log, Cold, and Snow Moons; and at the Seventh  
 and Thirtieth Moon during the Worm, Plant,

**Flower, Hot, Buck, and Shurgeon Goods.**  
HILP. Co. of Record.  
Saville, Nove. 26, 1893—month 43m

**SNUFF AND TOBACCO.**

**BESTER LORILLARD, MANUFACTURER OF TOBACCO,** has been appointed agent for America by George Lorillard, offers for sale all kinds of snuff and tobacco in general use. For particulars, apply to Bester Lorillard, New York City. This establishment is one of the oldest of the kind in the world.

**IMPORTERS. 50 DOZEN WOOL**  
Buttons received this day and for sale by  
**JAMES LOW & CO., 419 Main st.**

**LORILLARDS. 4 CARTOONS JACQUET**  
Collars received this day and for sale by  
**JAMES LOW & CO., 419 Main st.**

**TUTTONS. 200 GROSS IRONING**  
Buttons received this day and for sale by  
**JAMES LOW & CO., 419 Main st.**

**HANDKERCHIEFS. 1 CASE**  
Linen Cambric Handkerchiefs received this day  
Sale by  
**JAMES LOW & CO., 418 Main st.**

**BLK. 1 CASE BLACK LUS**  
Black Silk received this day for sale by  
**JAMES LOW & CO., 418 Main st.**

**15 BALES NORTH**  
Alabama Cotton for sale by  
**THURSTON & ELY.**

**50 BOXES PRY**  
Malaga just received and for sale by  
**W. MORRIS.**

**25 BOXES FOR SALE**  
for  
**FONDA & MORRIS.**

**50 BOXES LAYER,**  
new or up, landing from the West and for  
(cash)  
**FONDA & MORRIS.**

**AVA COFFEE. 50 POCKETS,**  
a prime article, just received and for sale by  
**HERBERT & SON.**

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**PURE WHITE LEAD. 1,000 KEGS**  
on consignment and for sale in lots at manufac-  
turers' prices by **[del]** **S. MONTGOMERY.**



